RECEIVED CENTRAL FAX CENTER

Application No. 10/826,039 Response to Office Action

MAR 0 6 2006

Customer No. 01933

CERTIFICATE OF FACSIMILE TRANSMISSION

TO NO. 1-571-273-8300

I hereby certify that this paper is being facsimile transmitted to the Commissioner for Patents on the date

N. Jarelo

TOTAL PAGES: 21

Amendment (21)

noted below.

Nalini P. Sahadeo

Dated: March 6, 2006

Attorney Docket No. 04236/LH

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Hiroyasu JOBETTO et al

Serial No. 10/826,039 :

April 16, 2004 Filed :

For SEMICONDUCTOR DEVICE AND

METHOD OF MANUFACTURING

THE SAME

Art Unit 2814 :

Examiner : Nathan W. Ha

In the event that this Paper is late filed, and the necessary petition for extension of time is not filed concurrently herewith, please consider this as a Petition for the requisite extension of time, and to the extent not tendered by form PTO-2038 attached hereto, authorization to charge the extension fee to Account No. 06-1378.

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

SIR:

This is responsive to the Office Action mailed December 6, 2005, the term for response to which expires on March 6. 2006.

Amendments to the Claims are set forth in the listing of claims which begins on page 2 of this paper. Claims 1, 3-5, 11-13, 15-20, 22 and 23 are amended; claims 2, 6, 7 and 21 are canceled; claims 8-10 and 14 are maintained; claims 24-38 are canceled; and claims 39 and 40 are added.

Remarks begin on page 9 of this paper.